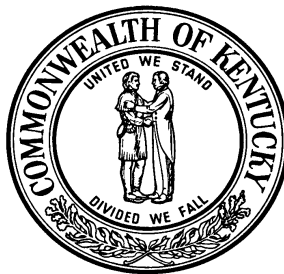


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
BRECKINRIDGE COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period  
July 1, 2008 Through June 30, 2009**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
[www.auditor.ky.gov](http://www.auditor.ky.gov)**

**209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817  
TELEPHONE (502) 564-5841  
FACSIMILE (502) 564-2912**





**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Dana H. Bland  
Breckinridge County Property Valuation Administrator  
Hardinsburg, Kentucky 40143

We have performed the procedures enumerated below, which were agreed to by the Breckinridge County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2008 through June 30, 2009. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Breckinridge County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2009), for all bank accounts, to determine if amounts are accurate.

Finding -

Based on work performed, auditor determined the PVA had a receipts ledger, a disbursements ledger, and reconciled bank records to books each month. Auditor re-performed the year-end bank reconciliation for all bank accounts and determined amounts were accurate.

2. Procedure -

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Based on testing performed, confirmed city receipts compared favorably to city receipts recorded by the PVA. The list of city receipts appeared to be complete based on the Property Tax Rate File from the Department of Revenue.



Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Dana H. Bland  
Breckinridge County Property Valuation Administrator  
(Continued)

3. Procedure -

Confirm any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

Based on work performed, confirmed payments from the fiscal court compared favorably to the legally required amounts calculated by the Department of Revenue. Fiscal court payments were traced to the PVA's local bank account.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

Based on work performed, it appears expenditures were for official business and amounts agreed to cancelled check, invoice, or other supporting documentation. Auditor determined the PVA office did not have a credit card.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

Based on review of disbursements ledger, cancelled checks, supporting documentation, and observation of the office, auditor determined capital outlay disbursements were made. It appears proper purchasing procedures were followed. Assets appear to have been added to the PVA's inventory list.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Dana H. Bland  
Breckinridge County Property Valuation Administrator  
(Continued)

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

Based on work performed, monthly payments listed on the lease/maintenance agreement for a copy machine agreed to the disbursements ledger and cancelled checks. Services were deemed appropriate, for official business, and properly authorized. The PVA had no vehicle lease agreements.

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

Based on the testing performed, it appears the PVA did not overspend in any account series.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a collateral agreement exists.

Finding -

Based on the testing performed, it appears FDIC insurance was adequate to cover deposits. A collateral security agreement was not necessary.

9. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding -

Auditor reviewed timesheet process and determined timesheets were completed, maintained, and supported hours worked.

10. Procedure -

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding -

This procedure is not applicable to this PVA.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Dana H. Bland  
Breckinridge County Property Valuation Administrator  
(Continued)

11. Procedure -

For newly hired employees, during July 1, 2008 through June 30, 2009, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding -

There was one newly hired employee during the engagement period from July 1, 2008 through June 30, 2009. The PVA office has completed the Ethics Certification Form and is on File.

12. Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

The PVA's office was closed for four days other than the state's approved holidays. Proper procedures and forms were completed.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a stylized flourish at the end.

Crit Luallen  
Auditor of Public Accounts

May 10, 2010